

ROYAL UNIVERSITY OF IRELAND.

ACCOUNT of RECEIPTS and EXPENDITURE of the ROYAL UNIVERSITY of IRELAND, for the Year ended 31st March 1887; together with the REPORT of the COMPTROLLER and AUDITOR GENERAL thereon.

(Presented pursuant to Act 44 & 45 Vict. c. 32, s. 2.)

*Ordered, by The House of Commons, to be Printed,
4 July 1887.*

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ACCOUNT of the RECEIPTS and EXPENDITURE of the ROYAL UNIVERSITY of IRELAND, between 1st April 1886 and 31st March 1887, prepared in pursuance of the Royal University of Ireland Act, 1881 (44 & 45 Vict. c. 52, s. 2).

RECEIPTS.		EXPENDITURE.	
	£. s. d.		£. s. d.
Balance on 1st April 1886 - - -	11,554 8 7	ADMINISTRATIVE:	
Endowment (charged on Irish Church Funds) - - - - -	10,383 6 3	Office Salaries and Allowances - - -	2,700 17 6
Fees - - - - -	2,979 13 -	Travelling Expenses, &c., of Members of Senate, &c. - - - - -	425 13 7
Interest, &c. - - - - -	1,942 - 10	Stationery, Printing, Instruments, &c. -	497 14 10
		Office Incidental Expenses - - -	71 7 1
		EXAMINATIONS:	
		Salaries of Fellows - - - - -	7,815 19 7
		Remuneration of Examiners (other than Fellows) - - - - -	1,673 19 -
		Remuneration of Centre Superintendents -	649 18 -
		Travelling Expenses, &c., of Examiners and Superintendents - - - - -	1,054 3 7
		Petty Expenses of Examiners and Superintendents - - - - -	19 7 10
		Pay of Attendants at Examination Halls -	80 6 -
		Miscellaneous Expenses - - - - -	221 10 2
		REVENUE:	
		Exhibitions - - - - -	2,190 - -
		Special Money Prizes and Medals - -	182 - -
		Scholarships - - - - -	775 19 9
		Studentships - - - - -	661 10 9
		Equipment of Laboratories, &c. - -	5,000 - -
		TOTAL PAYMENTS - - - £	24,220 11 6
		Balance on 31st March 1887, viz. in Bank:	
		Deposit Account - - - £12,000 - -	
		Current Account - - - 680 19 7	12,680 19 7
£.	35,000 11 1	£.	36,909 11 1

2 April 1887.

J. C. Meredith,
Secretary.

I certify that this Account has been examined under my direction, and, subject to the observations contained in the annexed Report, is correct.

Examined,
C. Ross Shuckie,

Wm. Dunder,
Comptroller General of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

REPORT.

REPORT of the Comptroller and Auditor General upon the Account of the ROYAL UNIVERSITY of IRELAND, for the Year ended 31st March 1887; prepared and submitted for the Information of the House of Commons, in pursuance of the Royal University of Ireland Act, 1881 (44 & 45 Vict. c. 52, s. 2).

1. THE cost of Administration during any one year is fixed, by Chapter VIII. of the Statutes of the University, not to exceed 5,500 *l.* The total Expenditure for that Service during the year now completed has been 3,896 *l.* 12 *s.* 10 *d.*, as against 3,838 *l.* 10 *s.* 8 *d.* last year.

2. The general Expenditure for Examinations has amounted to 11,534 *l.* 17 *s.* 2 *d.*, as against 11,069 *l.* 7 *s.* 8 *d.* last year; and that for Rewards to 3,789 *l.* 1 *s.* 6 *d.*, as against 3,886 *l.* 7 *s.* 8 *d.* last year.

3. A sum of 5,000 *l.* has been charged in the account for the equipment of the Laboratories and Examination Halls, &c., of the University, which (together with an equal amount provided by Parliament under Class IV., Vote 19, as a Grant in Aid), has, for this purpose, been placed by the Senate to a special account at the Bank of Ireland, in the names of the Treasury Remembrancer and the two Secretaries of the Royal University. Of this amount, 436 *l.* 14 *s.* 3 *d.* only has actually been expended in the year ended the 31st March 1887, a bank certificate for the balance (9,563 *l.* 5 *s.* 9 *d.*) having been duly furnished.

In reply to a letter from this Department, however, the Accounting Officer has promised to render an account of the whole expenditure (10,000 *l.*), supported by vouchers and full particulars. The correspondence is annexed.

4. The sum of 8,000 *l.* Bank of Ireland Stock is held by the University, and a certificate to that effect from the Bank authorities has been furnished to me.

5. In accordance with Section 1 of the Act, the Irish Land Commission has hitherto paid over annually to the Royal University of Ireland the sum of 20,000 *l.*, but in the year ending 31st March 1887 the Board of Inland Revenue have decided not to refund the amount of Income Tax (646 *l.* 13 *s.* 4 *d.*) as has been their practice in past years; 19,353 *l.* 6 *s.* 8 *d.* only, therefore, has been received this year by the Royal University.

The correspondence relating to the subject in question is annexed.

Wm. Dunsbar,
Comptroller General of the Receipt and Issue
of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

Exchequer and Audit Department,
22 June 1887.

CORRESPONDENCE referred to in the foregoing REPORT.

(A.)

(No. 241.)

Exchequer and Audit Department,
26 February 1887.

Sir,

In the December 1886 Account a sum of 5,000 £ is charged as "equipment of laboratories, &c." but no voucher is furnished in support thereof. According to the Supplementary Estimate, dated 19th August 1886 (page 8), a grant-in-aid of the expenses of fitting up the laboratory and examination halls of the Royal University of Ireland, to the amount of 5,000 £, has been voted by Parliament. A footnote on the Estimate states that the total expense is estimated at 10,000 £, and that this grant is made on condition that the University expend the sum of 5,000 £ upon the service out of their own resources.

The Accounting Officer is informed that on account of this expenditure, estimated at 10,000 £, should be furnished, supported by vouchers and full particulars.

I have, &c.
(signed) *H. Prothero*

J. C. Meredith, Esq., C.B.,
Royal University of Ireland,
Rathfarnham, Dublin.

(B.)

(No. 247.)

The Royal University of Ireland, Dublin,
1 March 1887.

Sir,

I HAVE the honour to acknowledge the receipt of your letter of yesterday (No. 241). In reference thereto, I beg to call attention to the Special Memorandum as to the item referred to, which I forwarded with the accounts for the December quarter.

As I stated therein, the Senate, on the 26th December, lodged 5,000 £ to a special account opened in the Bank of Ireland, with the sanction of the Lords Commissioners of Her Majesty's Treasury (see letter 1st December 1886 under Secretary, copy of which was forwarded by me with Memorandum above referred to), in the name of the Treasury Remittance (R. W. Holmes, Esq.), my colleague (Dr. D. B. Dwyer) and myself. On the 28th January the Government lodged to the same account the 5,000 £ voted by Parliament.

The Treasury Remittance, Dr. Dwyer, and myself, being of opinion that it was undesirable that so large a sum as 10,000 £ should be lying unproductive, transferred 3,000 £ portion thereof to a deposit account in the same bank, opened in the same name.

The only expenditure which has yet taken place out of this fund was 2s. 1d. for a cheque book, and there now stands to the credit of the account 9,500 £ on deposit receipt, and 290 £ 17s. 11d. on current account.

A number of the things necessary for the furnishing and equipping of the laboratories, museums, &c., have been ordered by the Committee to whom the Senate specially entrusted that duty, and I anticipate their being called upon ere long to pay for some of these articles.

I note the statement in your letter that an account of the expenditure of this fund should be furnished to you, together with proper vouchers, information, &c., and I will of course take care to do this. Indeed, I may add that it had already been arranged that this step should be taken, and I mentioned to Mr. Holmes, when arranging the placing of a portion of the fund upon deposit, that in such account the amount of interest to be from time to time received from the bank would necessarily appear in such account as a supplemental receipt, in the same way as interest on deposit receipts at present appears in the ordinary accounts of the University.

I have, &c.
(signed) *J. C. Meredith*,
Secretary.

The Comptroller and Auditor General,
Audit Office, London.

(C.)

QUERY No. 21, and Reply,

on the account of the Royal University of Ireland, 1885-87.

Exchequer and Audit Department,
4 May 1887.

March Quarter, 1887.				
Receipts, Endowment for Half year,	£.	s.	d.	
Irish Land Commission	-	-	10,000	-
Less Income Tax	-	-	333	6 8
	£.	9,666	13	4

It is observed that the income tax on the 20,000 £ (viz. 255 £ 13s. 4d.), received from the Irish Land Commission, has not, as hitherto, been retained in the year 1886-87. The Accounting Officer is requested to make application again to the Irish Revenue, and to inform this Department when the refund will be made.

(Answer.)

Immediately upon receipt of this Query I sent a copy of it to the Board of Irish Revenue.

I have this morning received a letter from the Board of Irish Revenue, stating that the claim for the refund of income tax cannot be allowed, "as income applied to the purposes of the University is not applied to a charitable purpose within the meaning of the Income Tax Acts;" and they further state that

that if the rejection of this claim leads to a double payment of duty in some cases for the past year, the Board will be prepared to deal with the matter on an equitable basis.

I cannot, of course, conceal that the Board of Inland Revenue are justified in now departing from a course which has been followed since the foundation of the University; and I must bring the matter before the standing Committee of the Senate at its next meeting, and take their directions as to the steps to be taken on behalf of the University.

(signed) *James Cecil Meredith,*
Secretary.

22 May 1887.

(D.)

QUERY No. 22, and REPLY,

on the account of the Royal University of Ireland, 1886-87.

Exchequer and Audit Department,
6 June 1887.

Reply to Query 21.				The Accounting Officer is informed that mention will be included in the Report, which will shortly be made to Parliament, of the decision of the Inland Revenue not to refund the income tax hitherto repaid by them to the Royal University of Ireland.
		£.	s. d.	
Receipts, Endowment from Irish Land Commission - - - -	30,000	-	-	
Less Income Tax - - - -	666	13	4	

(Answer.)

I am much obliged to the Auditor General for having decided to call the attention of Parliament to the action of the Board of Inland Revenue in refusing to refund the amount deducted for income tax, as had been done without objection in former years, in fact, every year since the foundation of the University.

I venture to point out that the endowment of the University is provided by Parliament, and if the amount which is paid to it out of the Irish Church Funds were paid clear out of the Consolidated Fund or by annual votes upon the Estimates, no income tax would be charged; but each person receiving such a salary as would render him liable to tax would be personally assessed, as has hitherto always been done; and it does seem hard that, because Parliament provides a fixed sum of money annually out of one fund rather than out of another, a deduction should be made which must materially interfere (if persisted in for future years) with the due and efficient discharge of those duties which Parliament had in view when the arrangements for the foundation and endowment of the University were made.

7 June 1887.

(signed) *J. C. Meredith,*
Secretary.

ROYAL UNIVERSITY OF IRELAND.

ACCOUNT of Receipts and Expenditure of the
Royal University of Ireland for the Year
ended 31 March 1887; together with the Account
of the Contributions and Arrears Granted
thereon.

(Presented pursuant to Act 44 & 45 Vict. c. 34, s. 8.)

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